

of the entire tract or lot, and the taker of the lists may swear and examine witnesses, to aid him in making the return correctly.

Increase in
value since
1860.

SEC. 29. *Be it further enacted*, That when land, or town lots, after valuation, shall increase in value, by means of metal, coal or other valuable thing being discovered, or worked, or by reason of new buildings being erected; or where land, or town lots, after valuation, shall decrease in value, by reason of fire or other extraordinary causes, or by reason of failure of mines, the person taking the tax lists shall appoint and swear two respectable and disinterested freeholders, who, with him, shall revalue said land or lot, and such value shall be returned on the list, such valuation to be made for the present year on the basis of valuation of real estate in one thousand eight hundred and sixty, and thereafter on the basis of the last preceding valuation.

Decrease since
1860.

New valuation on basis
of 1860.

Valuation of
1860, for the
year 1866.

SEC. 30. *Be it further enacted*, That the taxes imposed by any law enacted at the present session of the General Assembly, shall be levied upon the last valuation of real estate made in the year one thousand eight hundred and sixty

Polls, when
listed.

SEC. 31. *Be it further enacted*, That every poll that is or will be of the required age, on the first day of April of any year, shall be listed that year.

Personal property, where
listed.

SEC. 32. *Be it further enacted*, That personal property and other subjects of taxation, unless otherwise directed, shall be listed in the district, where the owner or lister resides, that if the owner resides out of the State, they shall be listed in the district, where his agent or the person liable for the tax, may reside.

Tax-payers
attend at place
appointed.

SEC. 33. *Be it further enacted*, That at the time and place appointed by the taker of the tax lists, the inhabitants of the district shall attend, and the taker of the lists shall read over to each one, giving in his list, all the articles and subjects of taxation, and thereupon he shall render to the taker of the lists his list of taxables, and at the